

Fill in this information to identify the case:

United States Bankruptcy Court for the:

District of NevadaCase number (if known): _____ Chapter **11**☐ Check if this is an amended filing**Official Form 201****Voluntary Petition for Non-Individuals Filing for Bankruptcy****06/22**

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name **GOLDBERG, KERSHEN & ALTMANN, LLC**

2. All other names debtor used in the last 8 years

Include any assumed names, trade names, and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) **8 1 - 0 7 7 8 0 8 9**

4. Debtor's address

Principal place of business

Mailing address, if different from principal place of business

300 S 4th St Suite 600

Number Street

Las Vegas, NV 89101-6017

City State ZIP Code

Clark

County

Number Street

City State ZIP Code

Location of principal assets, if different from principal place of business

Lake Las Vegas

Number Street

Las Vegas NV 89011

City State ZIP Code

5. Debtor's website (URL)

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

☐ Partnership (excluding LLP)

☐ Other. Specify: _____

Debtor **GOLDBERG, KERSHEN & ALTMANN, LLC**

Case number (if known) _____

Name

7. Describe debtor's business**A. Check one:**

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply:

- ☐ Tax-exempt entity (as described in 26 U.S.C. § 501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

A debtor who is a "small business debtor" must check the first subbox. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box

Check one:

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. **Check all that apply:**

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**☒ No

☐ Yes. District _____ When _____ Case number _____
MM / DD / YYYY

If more than 2 cases, attach a separate list.

District _____ When _____ Case number _____
MM / DD / YYYY

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?☒ No

☐ Yes. Debtor _____ Relationship _____
District _____ When _____
Case number, if known _____
MM / DD / YYYY

List all cases. If more than 1, attach a separate list.

Debtor **GOLDBERG, KERSHEN & ALTMANN, LLC**

Name

Case number (if known)

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?☒ No☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.**Why does the property need immediate attention?** (Check all that apply.)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety. What is the hazard?

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other**Where is the property?**

Number Street

City

State

ZIP Code

Is the property insured?☐ No☐ Yes.

Insurance agency

Contact name

Phone

Statistical and administrative information**13. Debtor's estimation of available funds?**

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

☒ 1-49 ☐ 50-99 ☐ 1,000-5,000 ☐ 5,001-10,000 ☐ 25,001-50,000 ☐ 50,000-100,000

☐ 100-199 ☐ 200-999 ☐ 10,001-25,000 ☐ More than 100,000

15. Estimated assets

☐ \$0-\$50,000 ☒ \$1,000,001-\$10 million ☐ \$500,000,001-\$1 billion

☐ \$50,001-\$100,000 ☐ \$10,000,001-\$50 million ☐ \$1,000,000,001-\$10 billion

☐ \$100,001-\$500,000 ☐ \$50,000,001-\$100 million ☐ \$10,000,000,001-\$50 billion

☐ \$500,001-\$1 million ☐ \$100,000,001-\$500 million ☐ More than \$50 billion

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING --

Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

- The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
- I have been authorized to file this petition on behalf of the debtor.
- I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **06/13/2024**
MM/ DD/ YYYY

X /s/ ANDREW B. BELICHESKY
Signature of authorized representative of debtor

ANDREW B. BELICHESKY
Printed name

Title **MEMBER-MANAGER**

18. Signature of attorney

X /s/ David A. Riggi
Signature of attorney for debtor

Date **06/13/2024**
MM/ DD/ YYYY

David A. Riggi
Printed name

Riggi Law Firm

Firm name

7900 W Sahara Ave Suite 100	
Number	Street

Las Vegas **NV** **89117**
City State ZIP Code

Contact phone _____ Email address riggilaw@gmail.com

Bar number	NV State
------------	-------------

**RESOLUTION AND DECLARATION OF
GOLDBERG, KERSHEN & ALTMANN, LLC**

The undersigned, the member/s of **GOLDBERG, KERSHEN & ALTMANN, LLC** (the "Company"), hereby approves and adopts the following resolutions effective no later than as of June 13, 2024:

RESOLVED that in the judgment of the Company, and upon the advice of insolvency counsel, it is desirable and in the best interests of the Company and its creditors and other interested parties that a voluntary petition for relief be filed under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), and such filing is authorized hereby, and the Company shall initiate a bankruptcy case and proceedings.

RESOLVED that Andrew B. Belichesky (the "Authorized Person"), shall be authorized, empowered and directed, in the name and on behalf of the Company, to execute and verify a bankruptcy petition, schedules, statements, and any amendments thereto under chapter 11, subchapter V, of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the District of Nevada at such time as such Authorized Person executing the same shall determine.

RESOLVED that the Authorized Person shall be designated as the responsible person in the chapter 11 bankruptcy case pursuant to Fed. R. Bankr. P. 9001(5) (the "Responsible Person"), and is authorized and directed to appear in all bankruptcy proceedings on behalf of the Company, and to otherwise do and perform all acts necessary on behalf of the Company in connection with such bankruptcy case, but consistent with the provisions of the Bankruptcy Code.

RESOLVED that the RIGGI LAW FIRM is engaged and shall continue its engagement as attorneys for the Company in the chapter 11 case of the Company, and its legal representation agreement is approved.

RESOLVED that the Responsible Person is, authorized, empowered and directed, in the name and on behalf of the Company, to execute and file all papers, and to take and perform any and all further acts and deeds which he or she deems necessary and proper to commence the chapter 11 case.

RESOLVED that any and all past actions previously taken by the Responsible Person of the name and on behalf of the Company in furtherance of any or all of the preceding resolutions with respect to the preparation and commencement of the chapter 11 case be, and the same hereby are, ratified, confirmed, and approved; and it further

DECLARED that being made aware that certain documents, specifically the most recent tax return and most recent financial statement, are to be filed with the bankruptcy petition - the Company, is intending to submit such documents of the type and in a manner consistent with the appropriate requirements.

IN WITNESS WHEREOF, the undersigned, on behalf of the Company and by execution hereof, hereby approves this Resolution as of the date first above written and all statements herein are, and should be considered, declared under penalty of perjury that such statements are true and correct to the best recollection of the undersigned.

Resolved, Declared and Approved by GOLDBERG, KERSHEN & ALTMANN, LLC

DATED: June 13, 2024

By: Isl Andrew B. Belichesky
Andrew B. Belichesky
as member-manager

Goldberg, Kershen & Altman

PROFIT AND LOSS

January - December 2019

	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	TOTAL
Income													
Sales													\$0.00
Property Income	100,836.06	17,350.00	131,959.58	9,531.05		25,000.00	25,826.99	11,000.00		240.00			\$321,743.68
Total Sales	100,836.06	17,350.00	131,959.58	9,531.05		25,000.00	25,826.99	11,000.00		240.00			\$321,743.68
Total Income	\$100,836.06	\$17,350.00	\$131,959.58	\$9,531.05	\$0.00	\$25,000.00	\$25,826.99	\$11,000.00	\$0.00	\$240.00	\$0.00	\$0.00	\$321,743.68
Cost of Goods Sold													
Commission	1,000.00						350.00		872.69			120.00	\$2,342.69
Cost of Goods Sold													\$0.00
HOA Fees			90.00		5.00			282.00	110.00	110.00	110.00	110.00	\$817.00
Legal Fees	130.04	533.21	4,300.00	126.95				1,045.50	5,360.00	5,000.00	3,450.00	2,000.00	\$21,945.70
Property Cost				336.12	155.10	155.10	271.43	155.10	289.52	946.11	185.10	155.10	\$2,648.68
Property Taxes	10,797.64		11,674.06	50.00		28.00			53.00	8,223.11	5,097.11		\$35,922.92
Real Estate Purchases								11,250.00					\$11,250.00
Repairs & Maintenance	98.86		1,306.00	923.58	852.00				227.87		-90.44	64.28	\$3,382.15
Subcontractors	5,775.00	4,912.81	1,409.00	2,083.43	5,860.00	7,330.00	905.00	5,912.00	6,815.00	7,185.00	2,000.00		\$50,187.24
Gas & Travel Cards											120.34		\$120.34
Subcontractor Appearance UpKeep								40.00					\$40.00
Total Subcontractors	5,775.00	4,912.81	1,409.00	2,083.43	5,860.00	7,330.00	905.00	5,952.00	6,815.00	7,185.00	2,120.34		\$50,347.58
Supplies & Materials - COGS	2,479.57	1,691.06	417.87	960.53	517.11	61.85		625.87	1,439.41	562.82	4,596.99	20.25	\$13,373.33
Total Property Cost	19,151.07	6,603.87	14,806.93	4,353.66	7,384.21	7,574.95	1,176.43	17,982.97	8,824.80	16,917.04	11,909.10	239.63	\$116,924.66
Total Cost of Goods Sold	19,281.11	7,137.08	19,196.93	4,480.61	7,389.21	7,574.95	1,176.43	19,310.47	14,294.80	22,027.04	15,469.10	2,349.63	\$139,687.36
Total Cost of Goods Sold	\$20,281.11	\$7,137.08	\$19,196.93	\$4,480.61	\$7,389.21	\$7,574.95	\$1,526.43	\$19,310.47	\$15,167.49	\$22,027.04	\$15,469.10	\$2,469.63	\$142,030.05
GROSS PROFIT	\$80,554.95	\$10,212.92	\$112,762.65	\$5,050.44	\$-7,389.21	\$17,425.05	\$24,300.56	\$-8,310.47	\$-15,167.49	\$-21,787.04	\$-15,469.10	\$-2,469.63	\$179,713.63
Expenses													
Advertising & Marketing	30.34		18.17	195.99	1,709.93			-1,259.00					\$695.43
Ask Client Expense		150.00						11,000.00	7,968.90	10,015.00	14,331.68	200.00	\$43,665.58
Auto Expense									10.00	42.41	124.68	9.72	\$186.81
Auto Repair & Maintenance	0.00			1,675.08	1.75					889.12			\$2,565.95
Fuel/Gas Expense	510.12	524.10	151.70	558.26	112.18	198.80	89.50	82.32	246.12	666.71	1,002.58	270.47	\$4,412.86
Total Auto Expense	510.12	524.10	151.70	2,233.34	113.93	198.80	89.50	82.32	256.12	1,598.24	1,127.26	280.19	\$7,165.62
Bank Charges & Fees	98.00	30.00	163.35	336.00	166.00	30.00	367.00	20.01	1,388.95	40.00		27.00	\$2,666.31
Business Coaching			280.00	505.00									\$785.00
Client Gifts			234.37					15.70					\$288.88
Company Healthcare				116.00							37.00		\$153.00
Dues & subscriptions	64.05	64.42	64.42	28.77	17.37	2.16	1.08	1.08	1.08	1.08			\$245.51
Insurance	479.15	479.15	987.15	705.07	605.07	-1,571.48	1,300.60		549.25	628.17	681.54	681.54	\$5,525.21
Interest Paid	17.91					1,587.96	1,564.86	86.29	40.78	54.18	60.27	73.63	\$3,485.88
Job Supplies										-55.20	-976.51		\$-1,031.71
Legal & Professional Services	100.00	150.00	150.00	1,643.75	-1,219.00	-280.35	-1,090.75	3,220.90	-381.93	-344.50	4,458.25	-3,882.00	\$2,524.37
Meals & Entertainment	999.04	1,726.62	839.02	1,797.48	837.08	61.92	325.58	503.81	2,614.62	2,015.36	2,478.15	1,396.86	\$15,595.54
Office Supplies	36.60	973.52	800.65	428.14	47.04	148.67	232.68	1,027.70	2,248.45	361.86	1,056.16	245.54	\$7,607.01
Other Business Expenses					649.50				900.00		1.08	1.08	\$1,551.66
Rent & Lease							1,219.47						\$1,219.47
Repairs & Maintenance	50.00								100.00	316.53	45.94		\$512.47
Shipping, Freight & Delivery	15.65		7.35	55.24		46.35	27.35	4.47	529.42	111.65	221.28	149.96	\$1,168.72
Software	165.62	168.52	351.72	156.37	155.11	79.00	271.00	263.59	348.29	1,672.07	1,697.73	878.83	\$6,207.85
Taxes & Licenses										50.00			\$50.00
Travel	338.24	1,176.80	300.26	588.97	1,045.49	251.95	251.95	580.23	479.12	546.30	305.51	242.84	\$6,107.66
Utilities	909.19	707.09	826.92	251.56	299.39	454.18	632.22	495.32	879.69	560.52	851.15	744.25	\$7,611.48
Total Expenses	\$3,813.91	\$6,150.22	\$5,175.08	\$9,041.68	\$4,426.91	\$1,009.16	\$5,192.54	\$16,042.42	\$17,922.74	\$17,571.26	\$26,415.30	\$1,039.72	\$113,800.94
NET OPERATING INCOME	\$76,741.04	\$4,062.70	\$107,587.57	\$-3,991.24	\$-11,816.12	\$16,415.89	\$19,108.02	\$-24,352.89	\$-33,090.23	\$-39,358.30	\$-41,884.40	\$-3,509.35	\$65,912.69
Other Income													
Interest Earned								0.04	0.08	0.07	0.07	0.05	\$0.31
Total Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04	\$0.08	\$0.07	\$0.07	\$0.05	\$0.31
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04	\$0.08	\$0.07	\$0.07	\$0.05	\$0.31
NET INCOME	\$76,741.04	\$4,062.70	\$107,587.57	\$-3,991.24	\$-11,816.12	\$16,415.89	\$19,108.02	\$-24,352.85	\$-33,090.15	\$-39,358.23	\$-41,884.33	\$-3,509.30	\$65,913.00

Form 1040 (2019)

ANDREW B. [REDACTED] BELICHESKY

Page 2

12a Tax (see inst.) Check if any from Form(s): 1 ☐ 88142 ☐ 49723 ☐

12a 10,995.

b Add Schedule 2, line 3, and line 12a and enter the total 12b 10,995.

13a Child tax credit or credit for other dependents. 13a 4,000.

b Add Schedule 3, line 7, and line 13a and enter the total 13b 4,000.

14 Subtract line 13b from line 12b. If zero or less, enter -0- 14 6,995.**15** Other taxes, including self-employment tax, from Schedule 2, line 10. 15**16** Add lines 14 and 15. This is your **total tax** 16 6,995.**17** Federal income tax withheld from Forms W-2 and 1099. 17 17,943.**18** Other payments and refundable credits:

a Earned income credit (EIC) 18a

b Additional child tax credit. Attach Schedule 8812. 18b

c American opportunity credit from Form 8863, line 8. 18c

d Schedule 3, line 14. 18d

e Add lines 18a through 18d. These are your **total other payments and refundable credits** 18e**19** Add lines 17 and 18e. These are your **total payments** 19 17,943.**Refund****20** If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid** 20 10,948.**21a** Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here. ☐ 21a 10,948.Direct deposit?
See instructions.b Routing number ☐ c Type: ☒ Checking ☐ Savings

d Account number

22 Amount of line 20 you want **applied to your 2020 estimated tax** 22**Amount
You Owe****23** **Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions. 23**24** Estimated tax penalty (see instructions). 24**Third Party
Designee**(Other than
paid preparer)Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below.☒ NoDesignee's
namePhone
no.Personal identification
number (PIN)**Sign
Here**Joint return?
See instructions.
Keep a copy for
your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection
PIN, enter it
here (see inst.)Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity
Protection PIN, enter
it here (see inst.)

Phone no.

Email address

**Paid
Preparer
Use Only**

Preparer's name

Preparer's signature

Date

PTIN

Check if:

☒ 3rd Party Designee

Firm's name

Phone no.

☐ Self-employed

Firm's address

Firm's EIN

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

► Attach to Form 1040 or 1040-SR.
► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019Attachment
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

ANDREW B. AND [REDACTED] BELICHESKY

Your social security number

[REDACTED]

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐ Yes☒ No**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	-12,011.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ►	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	-12,011.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	0.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)**Profit or Loss From Business**
(Sole Proprietorship)

OMB No. 1545-0074

2019Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)▶ Go to **www.irs.gov/ScheduleC** for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

ANDREW B. BELICHESKY

Social security number (SSN)

[REDACTED]

A Principal business or profession, including product or service (see instructions)**REAL ESTATE****B** Enter code from instructions▶ **531390****C** Business name. If no separate business name, leave blank.**Goldberg, Kersten & Altmann****D** Employer ID number (EIN) (see instr.)**81-0778089****E** Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses. ☒ Yes ☐ No**H** If you started or acquired this business during 2019, check here ☐**I** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	321,744.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	321,744.
4 Cost of goods sold (from line 42)	4	80,147.
5 Gross profit. Subtract line 4 from line 3	5	241,597.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	241,597.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	695.	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	14,720.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	2,343.	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	57,237.	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	1,219.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	3,894.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	7,760.
15 Insurance (other than health)	15	5,525.	23 Taxes and licenses	23	50.
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	6,108.
b Other	16b	3,486.	b Deductible meals (see instructions)	24b	7,798.
17 Legal and professional services	17	24,470.	25 Utilities	25	7,611.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	155,096.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	86,501.	27a Other expenses (from line 48)	27a	12,180.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	86,501.			

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35	
36 Purchases less cost of items withdrawn for personal use	36	23,914.
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	56,233.
39 Other costs	39	
40 Add lines 35 through 39	40	80,147.
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42	80,147.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 1/01/17

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a Business 25,380 **b** Commuting (see instructions) **c** Other 2,820

45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☒ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes," is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Bank Charges	2,666.
BUSINESS GIFTS	289.
CONTINUING EDUCATION	785.
Delivery and Freight	1,169.
Dues and Subscriptions	1,063.
SOFTWARE	6,208.
48 Total other expenses. Enter here and on line 27a.	48 12,180.